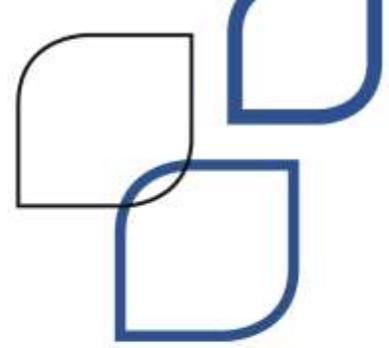




MUNICIPAL  
PROPERTY  
ASSESSMENT  
CORPORATION



# **Guidelines for the Release of Assessment Data**

**2016 Base Year**

**(2017-2020 Property Tax Years)**

**April 2017**

## Document Control

The electronic version of this document is recognized as the only valid version.

Version Number	Version Date	Summary of Changes
Original	March 2017	
01	April 2017	Updated to reflect available property and sales information.

## Introduction

The Municipal Property Assessment Corporation (MPAC) is responsible for assessing and classifying all properties in Ontario in compliance with the *Assessment Act* and regulations set by the Government of Ontario.

In Ontario, property assessments are updated on the basis of a four-year assessment cycle. In 2016, MPAC updated the assessed values of Ontario's more than five million properties to reflect the legislated valuation date of January 1, 2016. Assessments updated for the 2016 base year are in effect for the 2017-2020 property tax years.

MPAC is committed to providing property owners, municipalities and all its stakeholders with the best possible service through transparency, predictability and accuracy. In support of this commitment, MPAC has defined three levels of disclosure as part of its delivery of the 2016 province-wide Assessment Update.

- **Level 1** – [Methodology Guides](#) explaining how MPAC approached the valuation of particular types of property
- **Level 2** – [Market Valuation Reports](#) explaining how the methodology outlined in Level 1 has been applied at the sector level for the purposes of each assessment
- **Level 3** – Property Specific Valuation Information is available through secure access to property taxpayers, their representatives and municipalities

All property owners can access detailed information about their assessment directly through MPAC's [AboutMyProperty™](#) website. Login information is provided on every 2016 Property Assessment Notice mailed.

## Control of MPAC Information

The management of MPAC information, including the collection, retention and release of all corporate data is governed primarily by the requirements established under the [Assessment Act](#), the [Municipal Freedom of Information and Protection of Privacy Act](#) (MFIPPA) and the [Municipal Property Assessment Corporation Act](#).

In addition, other relevant legislation, regulations, binding agreements, and decisions of the courts and regulatory authorities may affect the manner in which MPAC manages its information.

MPAC manages the release of assessment data in a manner that:

- Meets the needs of property taxpayers, municipalities and other stakeholders.
- Protects personal information of individuals, such as property owners and tenants.
- Respects the financial and proprietary interests of third parties, such as business owners.

- Preserves the proprietary interests of the Corporation.
- Utilizes the most cost-effective and timely fulfillment practices.

## **Protection of Personal Privacy**

MPAC is committed to the protection of privacy by managing the collection, use, disclosure, retention and disposal of personal information in a manner that complies with the requirements of the MFIPPA, the *Assessment Act*, and all other relevant legislation and regulations, including orders issued by the Information and Privacy Commissioner/Ontario (IPC) and other tribunal/judicial rulings.

“Personal information” as defined by the MFIPPA means recorded information about an identifiable individual and includes, but is not limited to, a person's name, address, telephone number, religion, age, sex, marital or family status, or financial transactions involving the individual.

MPAC may, from time to time, release aggregate information in the form of demographic studies or other extracts constructed from the aggregation of personal information. However, these products neither identify individuals directly nor enable others to determine an individual's identity.

Except as permitted or required by law, or ordered to do so by a Canadian court or tribunal, MPAC does not release income and expense information, personal information, any other data that would enable the identification of individuals, or certain corporate proprietary information.

## **Ensuring Transparency through Access to Information**

Every property owner has the right to access and know what information MPAC has about their property as well as to receive information and assistance to help them understand their assessment. Property owners can access information about their property and other properties free of charge from MPAC under the Guidelines for the Release of Assessment Data (GRAD) Policy.

This information includes:

- the physical characteristics of a property
- its location
- classification
- assessed value and other related assessment information

## Available Reports and Information



Your Property.  
Our Assessment.  
Know More About It.

MPAC's [AboutMyProperty](#) is a secure, online, self-serve website that provides easy access to assessment information at no charge to the property owner. Through [aboutmyproperty.ca](#) property owners can learn more about how their property was assessed, see the information MPAC has on file as well as compare it to others in their neighbourhood or area.

Information on property values and market trends are also available through the site. All information on AboutMyProperty is provided to property owners free of charge. The above information is useful if a property owner files a Request for Reconsideration and may also serve as the basis for an appeal to the Assessment Review Board (ARB).

There are four main sections in AboutMyProperty:

1. **Market Trends** – Learn more about market trends at a municipal level.
2. **How Assessment Works** – Learn how properties are assessed and the relationship between property assessment and taxation.
3. **My Property** – See the detailed information MPAC has on file for your property and view and download a copy of the Property Assessment Notice. Access the Methodology Guide and local area Market Valuation Report in this section.
4. **My Neighbourhood** – Use the interactive map to compare a property to similar properties in the surrounding neighbourhood and view up to 100 properties and download a report with details on up to 24 properties.

For information requested through AboutMyProperty the following reports are provided free of charge for each taxation year for each property that you own:

- **A Property Profile Report** – Available through My Property, this includes detailed information about your property.
- **Property Snapshots** – As you browse through My Neighbourhood you can access up to 100 snapshots of data on other properties in your neighbourhood or area. Each snapshot provides the following information: property address, property description, lot size, Current Value Assessment, and sales information, if applicable.
- **A Favourites Report** -- Compare your property with up to 24 properties of your choice. This detailed report will help you compare your assessment to properties in your neighbourhood to determine whether your property's assessed value is accurate. The report can be downloaded and includes address, Roll Number, Current Value Assessment, site information, and applicable sales. Additional information is also provided in the report in order to help identify similar properties.

If your record is not displayed on [aboutmyproperty.ca](http://aboutmyproperty.ca), please follow the options below for making a written request to MPAC.

Property owners without high speed Internet access wishing to log in to [aboutmyproperty.ca](http://aboutmyproperty.ca) may visit any of MPAC's local offices for assistance. Access to [aboutmyproperty.ca](http://aboutmyproperty.ca) is also available through participating Service Ontario Service Centres and public libraries.

### **Advance Disclosure**

For the 2016 Assessment Update, in addition to access to Methodology Guides and Market Valuation Reports, MPAC provided property specific preliminary assessed values to large and special purpose property owners, prior to receiving their Property Assessment Notice and in advance of roll return. The preliminary value was based on MPAC's research as well as input provided by each sector during the pre-roll consultation process. Upon receipt of preliminary values, property owners had the ability to access their property information on AboutMyProperty. Stakeholder feedback and new information and data was considered by MPAC when finalizing market analytics and current value assessments for roll return.

Pre-roll advance disclosure is a new process in Ontario for this Assessment Update. MPAC is considering extending the advance disclosure process to other property types for the 2020 Assessment Update to increase the stability and predictability of values through early and iterative discussions. Sharing of information enhances data quality, increases the public's understanding of how MPAC arrives at current values and improves the accuracy of values.

### **Requests for 2012 Base Year**

Property and sales information for the 2012 base year is not accessible through AboutMyProperty; however, a written request can be submitted and MPAC will provide the Subject Property Profile as well as comparable properties if requested.

### **Property and Sales Information for 2016 Base Year**

Property and sales information for the 2016 base year is accessible through AboutMyProperty.

**IMPORTANT** - AboutMyProperty has been designed for the purpose of increasing transparency by allowing property owners to compare their property with others in their neighbourhood. By accessing AboutMyProperty, property owners should have enough information to determine whether or not they agree with MPAC's returned assessment.

**Failure to meet the deadlines outlined in the the *Assessment Act* and as shown on your assessment notice may result in the loss of your rights to file a Request for Reconsideration or an appeal. MPAC has no authority to extend any deadlines prescribed in the Act.**

**MPAC reserves the right to update, modify or change any information or data provided or used in any assessment, notice, application, website, public forum or other outlet upon an appeal to the Assessment Review Board. This includes the assessed property, comparable properties, data inputs, the basis for valuing the assessed property and any other information or data provided.**

## **Requesting Property Information**

### **Persons Eligible to Receive or Request Information**

The owner of a property or a person who has received or is entitled to receive a Property Assessment Notice may request information about their property.

### **Information for Tenants**

Upon request, a tenant is also entitled to receive the information maintained by MPAC for a property, or the portion of a property, leased by the tenant and to receive any other information about the property. As outlined in section 53 (4.1) of the *Assessment Act*, tenants are not entitled to any actual income and expense information.

### **Representative Authorization**

Persons licensed by the Law Society of Upper Canada to practice law (lawyers) or provide legal services (paralegals) may request factual information about a property on behalf of a property owner or tenant that they have been engaged to represent. A Representative Authorization Form signed by the property owner/tenant may be submitted, but is not required.

An individual exempt from licensing by the Law Society of Upper Canada may request factual information about a property on behalf of a property owner/tenant. Individuals exempt from licensing include:

- An individual acting for a family member, friend or neighbour.
- An individual acting for a non-profit organization.
- An individual who is employed by a single employer and provides the legal services only for that employer and to no person other than the employer.
- A constituency assistant.

Exempt individuals acting on behalf of the property owner/tenant must submit a [Representative Authorization Form](#) signed by the property owner/tenant. A new Representative Authorization Form must be submitted for each assessment year.

In addition, members of the following organizations have a limited exemption from Law Society licensing if they provide legal services only occasionally, and ancillary to the carrying on of their profession or occupation:

- Human Resources Professionals Association of Ontario
- Board of Canadian Registered Safety Professionals

Note: Members of these organizations are required to provide a membership number or a suitable identifier.

### **Required Contents of a Request for Property Information Letter**

All individuals who are not licensed by the Law Society but wish to represent a property owner/tenant and request property information must, for each taxation year:

- Submit a fully completed MPAC Representative Authorization Form, signed by the owner/tenant.

or

- Provide MPAC with a written statement signed by the owner/tenant, authorized company signatory, executor of an estate, person with power of attorney authorization, etc. If this request is from a corporation, corporate letterhead must be used.

All requests for property information must contain:

- the Assessment Roll number
- property address
- owner name(s)
- mailing address
- telephone number, fax number (if applicable) and email address (if applicable)

If the request is from a property owner's/tenant's representative, the request letter must also include the representative's name, company (if any), mailing address, phone number, fax number and email address.

**Note to representatives:** MPAC's provision of information to you as an authorized representative should not be construed as an acknowledgement by MPAC of any right to act as a person providing legal services on behalf of another person as defined by the [Law Society Act \(sections 1\(5\) and 1\(6\)\)](#). MPAC will only engage in discussion with respect to a Request for Reconsideration or an assessment appeal with persons who are either licensed by the Law Society or individuals who are specifically exempted by the Law Society as outlined above.

For more information on licensing and exemptions from licensing, please visit the [Law Society of Upper Canada website](#).

For a copy of the Representative Authorization Form, [click here](#).

## **Government Bodies**

MPAC provides a variety of products and services (including those required or permitted by legislation or regulation) to municipal, provincial and federal governments and their agencies. Depending on the product or service, MPAC may or may not charge a fee.

## **Municipalities and Third Parties**

Municipalities are statutory parties to all assessment appeals. In addition, other persons may file appeals or may be added as parties to appeals by the ARB. These persons are referred to as "third parties." When responding to Requests for Information from municipalities and third parties, MPAC must comply with the requirements of the *Assessment Act*, the MFIPPA and the *Municipal Property Assessment Corporation Act*.

Municipalities requesting information about a property they own have the same entitlements as any other property owner under this GRAD policy.

Municipalities and third parties requesting information about properties they do not own or lease, are entitled to receive the same number of reports listed above, free of charge, only when the information is required for preparation related to an appeal properly filed with the ARB by the municipality or a third party. Copies of all information provided to municipalities and third parties under this process are also forwarded by MPAC to the respective property owner. Municipalities cannot obtain any actual income or expense data.

When a request is not related to an assessment appeal, or when the request exceeds the entitlements listed above, additional processes apply and a fee(s) will be charged for the products. Please refer to MPAC's Product Catalogue and Pricing at [www.propertyline.ca](http://www.propertyline.ca) for self-serve reports and applicable rates relating to individual properties. Third parties with large

volume requests for information that are not appeal-related should contact MPAC's Business Development department by email at [products@mpac.ca](mailto:products@mpac.ca) or through the Custom Data Request link on [propertyline.ca](http://propertyline.ca).

Municipal employees/officials with questions may contact their local [Municipal and Stakeholder Relations representatives](#). Third party representatives should contact MPAC.

## **How to Contact MPAC**

Visit the [How to Contact Us page](#) at [mpac.ca](http://mpac.ca).

Call 1 866 296-6722 or TTY 1 877 889-6722

If you have accessibility needs, please let our representatives know how we can assist you.

Fax: 1 866 297-6703

Mail:

The Municipal Property Assessment Corporation  
Guidelines for Release of Assessment Data  
PO Box 9808  
Toronto, Ontario  
M1S 5T9

## **Disclaimer**

This document has been prepared for the sole purpose of providing the public and stakeholders with a general understanding of the assessment procedures for Guidelines for Release of Assessment Data. Applicable law prevails to the extent there is any conflict between this document and the relevant law.

[Guidelines for Release of Assessment Data Policy in PDF](#)